

UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

---

UNITED STATES OF AMERICA,

Petitioner,

Case No. 1:07-MC-56

v.

Hon. Gordon J. Quist

ROBERT SNODGRASS,

Respondent.

---

**ORDER AND JUDGMENT**  
**APPROVING REPORT AND RECOMMENDATION**

The court has reviewed the Report and Recommendation filed by the United States Magistrate Judge in this action. The Report and Recommendation was duly served on the parties on July 13, 2007. No objections have been filed pursuant to 28 U.S.C. § 636(b)(1)(C).

**THEREFORE, IT IS ORDERED** that the Report and Recommendation of the Magistrate Judge, filed July 13, 2007, is approved and adopted as the opinion of the court.

**IT IS FURTHER ORDERED** that the Petition To Enforce Internal Revenue Service Summons (docket no. 1) is **GRANTED**.

**IT IS FURTHER ORDERED** that Respondent shall comply with the summons by appearing at 3241 Racquet Club Drive, Traverse City, Michigan, 49684, on September 17, 2007, at 9:00 a.m., with all documents and records for the applicable periods identified in the summons or in any attachments thereto.

Dated: August 31, 2007

/s/ Gordon J. Quist  
GORDON J. QUIST  
UNITED STATES DISTRICT JUDGE